

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 19 be amended to read as follows:

- 1 Page 9, between lines 41 and 42, begin a new paragraph and insert:
2 "SECTION 5. IC 6-2.5-5-2 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) Transactions
4 involving agricultural machinery, tools, and equipment are exempt
5 from the state gross retail tax if the person acquiring that property
6 acquires it for his direct use in the direct production, extraction,
7 harvesting, or processing of agricultural commodities.
8 (b) Transactions involving agricultural machinery or equipment are
9 exempt from the state gross retail tax if:
10 (1) the person acquiring the property acquires it for use in
11 conjunction with the production of food and food ingredients or
12 commodities for sale;
13 (2) the person acquiring the property is occupationally engaged in
14 the production of food or commodities which he sells for human
15 or animal consumption or uses for further food and food
16 ingredients or commodity production; and
17 (3) the machinery or equipment is designed for use in gathering,
18 moving, or spreading animal waste.
19 (c) Transactions involving agricultural machinery or equipment
20 that are exempt under subsection (b) from state gross retail tax
21 retain their tax exempt status even if the agricultural machinery or
22 equipment, besides being used for one (1) or more purposes
23 described in subsection (b), is also used to improve or maintain a
24 public drainage ditch or public right-of-way, as long as the use of

1 **the agricultural machinery or equipment to improve or maintain**
2 **a public drainage ditch or public right-of-way is less than ten**
3 **percent (10%) of the agricultural machinery or equipment's total**
4 **use."**

5 Renumber all SECTIONS consecutively.
 (Reference is to ESB 19 as printed February 22, 2008.)

Representative Koch